

COUNTY OF LOUDOUN

**Fire-Rescue Commission
16600 Courage Court
Leesburg, Virginia 20175
(703) 777-0333**

AUXILIARY VOLUNTEER POINT RECORD

This record cannot be accepted unless it has been verified and signed by the President of the Auxiliary and by the volunteer member. This record shall be submitted to the Fire-Rescue Commission by the designated date each year. In order to qualify for the Personal Property Tax Reduction, this form must be accompanied by the Auxiliary Personal Property Tax Reduction Form.

FOR POINT YEAR

Name of Volunteer: _____

Daytime Contact Phone Number: _____

Name of Auxiliary Company: _____

Point System: The allowable points and accrual method are described on the reverse side of this form.

Month	A	B	C	D	E	F	Monthly Totals
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
Category Totals							

Total Points: _____

I agree with the point record above:

Volunteer's Signature

Date

President's Signature

Date

Procedures and Requirements for the Auxiliary Personal Property Tax Reduction Program

Qualifications: Virginia Code Title 58.1-3506 allows for one vehicle which is regularly used by each Auxiliary volunteer fire department or rescue squad member to be classified separately for tangible personal property tax purposes. In order to qualify for this special tax rate, the following conditions and requirements must be met:

- Vehicles must be owned or leased by a member of a fire/rescue Auxiliary and registered in his/her name. This will be verified with the Division of Motor Vehicles.
- The vehicle must be used regularly by the member in the performance of his/her duties as an Auxiliary member. The vehicle must be used for such purposes more than any other vehicle owned by the member.
- Vehicles registered to businesses are not eligible for tax reductions.
- *If a volunteer rescue squad or fire department member and an auxiliary member are members of the same household, that household shall be allowed the reduced personal property tax rate on only one vehicle.*
- *In order to be considered for a current tax year reduction, the active volunteer member must meet the minimum required points as defined in the Auxiliary Personal Property Tax Reduction Program.*

Procedure:

- A new form must be filed by the designated date each year. The volunteer is responsible for submitting this form to the president of the appropriate Auxiliary for verification and authorizing signature.
- The Auxiliary president must certify that the vehicle is most used by the volunteer in performance of duties for the Auxiliary. The form must be signed by both the member and the president, and forwarded to the Fire-Rescue Commission.
- The Fire-Rescue Commission reviews the form, verifies that the members has sufficient points to earn the benefit, and submits it to the Commissioner of Revenue's Office by the specified date in January each year. Forms cannot be accepted after the designated date.

Leased Vehicles: Volunteers who lease a vehicle may receive a reduction on their personal property tax if they meet all the necessary requirements for the reduction. In addition to the Point Record and the Auxiliary Eligibility Form for Personal Property Tax Reduction, volunteers who lease vehicles must submit copies of their lease agreements. The lease agreement must indicate that the lessee is responsible for the taxes. This paperwork must be submitted at the time that the points and personal property form are turned in.

Process for Replacement Vehicles:

- Auxiliary Eligibility Recertification Form for Personal Property Tax Reduction (blue form) must be filed within 60 days of obtaining a replacement vehicle. Recertification is required whenever the volunteer sells and replaces or retitles (due to divorce, death, etc.) the vehicle qualifying for the reduced tax rate on January 1 of the tax year. A thirty day overlap will be allowed.
- As required for the original eligibility form, the recertification form must be signed by the volunteer and by the president of the volunteer's company. This is to verify that the replacement vehicle is regularly or most used in performance of Auxiliary duties.
- If a vehicle that is currently receiving the reduced tax rate is removed from service and another vehicle is placed in service by the volunteer, the reduced tax rate will still apply to the first vehicle. The reduced tax rate will be transferred to another vehicle only when the primary vehicle has been transferred to the ownership of another individual or firm.

I HAVE READ AND UNDERSTOOD THE PROCEDURES AND REQUIREMENTS OUTLINED ABOVE:

Volunteer Signature and Date